EXHIBIT F

Exhibit F

you'll love Pellegrino
PELLEGRINO FOOD PRODUCTS CO., INC.

POST OFFICE BOX 1606
WARREN, PENNSYLVANIA 16365

May 2, 2005

California First Leasing Corporation
18201 Von Karman Avenue, Suite 800
Irvine, CA 92612

Attn: Michael W. Curtis – Vice President

Please be aware that Pellegrino Food Products Co., Inc. has withdrawn any offer for lease financing as of this date.

Sincerely,

Thomas Pellegrino
President

Cc: Rheon USA